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| <br>सत्यमेव जयते | <b>राजस्थान राजपत्र</b><br><b>विशेषांक</b>   | <b>RAJASTHAN GAZETTE</b><br><b>Extraordinary</b> |
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, July 13, 2024**

**S.O.50 .-**In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(56)FD/Tax/2017-Pt-I-40, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

|       |                     |  |
|-------|---------------------|--|
| “121A | 4819 10,<br>4819 20 | Cartons, boxes and cases of, –<br>(a) corrugated paper or paper board; or<br>(b) non-corrugated paper or paper board”; |
|-------|---------------------|--|

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

|       |                             |   |
|-------|-----------------------------|---|
| “180A | 7310, 7323,7612, or<br>7615 | Milk cans made of Iron, Steel, or Aluminium”; |
|-------|-----------------------------|---|

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

|       |              |                 |
|-------|--------------|-----------------|
| “183A | 7321 or 8516 | Solar cookers”; |
|-------|--------------|-----------------|

(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

|       |                                   |  |
|-------|-----------------------------------|--|
| “153A | 4819 (except<br>4819 10, 4819 20) | All Goods<br>(other than Cartons, boxes and cases of, –<br>(a) corrugated paper or paper board;or<br>(b) non-corrugated paper or paper board”; |
|-------|-----------------------------------|--|

(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel ” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;”, the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15<sup>th</sup> day of July, 2024.

**[F.12(1)FD/Tax/2024- 85]**

**By Order of the Governor,**

Jaswant Singh.

**Joint Secretary to the Government.**

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